



MULTISTATE TAX COMMISSION

**MINUTES**  
**Multistate Tax Commission Special Meeting**  
Via Teleconference

Thursday, January 24, 2019  
3:00 to 4:00 p.m. Eastern Time

**I. Roll Call of the States**

Commission Chair John Valentine, Utah, opened the meeting at 3:00 p.m. Eastern and Marshall Stranburg, Deputy Executive Director, confirmed the presence of a quorum. The following people were in attendance:

Holly Coon	Alabama Department of Revenue
Chris Sherlock	Alabama Department of Revenue
Walter Anger	Arkansas Department of Finance and Administration
Laurie McElhatton	California Franchise Tax Board
Brendon Reese	Colorado Department of Revenue
Keith Richardson	District of Columbia Office of Tax and Revenue
Randy Tilley	Idaho State Tax Commission
Ann Oakman	Kentucky Department of Revenue
David Hansen	Louisiana Department of Revenue
Joel Walters	Missouri Department of Revenue
Greg Matson	Multistate Tax Commission
Marshall Stranburg	Multistate Tax Commission
Helen Hecht	Multistate Tax Commission
Lila Disque	Multistate Tax Commission
Bruce Fort	Multistate Tax Commission
Brian Hamer	Multistate Tax Commission
Chris Barber	Multistate Tax Commission
Dan Armer	New Mexico Taxation and Revenue Department
Dee Wald	North Dakota Office of State Tax Commissioner
Katie Lolley	Oregon Department of Revenue
Anita Conner	Pennsylvania Department of Revenue
Nancy Prosser	Texas Comptroller of Public Accounts
Tommy Hoyt	Texas Comptroller of Public Accounts
John Valentine	Utah State Tax Commission
Dale Steager	West Virginia State Tax Department
Bruce Ely	ABA Section on Taxation

## II. Initial Public Comment Period

There were no public comments.

## III. New Business

### **Uniformity Proposal Before the Commission: Model Uniform Statute for Reporting Adjustments to Federal Taxable Income and Federal Partnership Audit Adjustments**

Helen Hecht, General Counsel, presented the proposal. She served as the hearing officer for the project. She noted that the meeting agenda contains links to all the relevant portions of the project, including the web page, the final product, and the hearing officer report. If adopted, the model would be published with drafters' notes which are very similar to those in the hearing officer report. She has received nonmaterial comments on the drafters' notes. There have been no further developments since this matter was last considered by the executive committee.

Randy Tilley, Idaho, moved to adopt the model and report. There was no debate on the motion. The motion passed by roll call vote, with 11 states for, totaling 81.72% of the population of member states in favor. No state opposed the motion and 5 states were absent. The Commissioners voted as follows:

Alabama – YES	New Mexico – YES
Arkansas - YES	North Dakota - YES
Colorado - YES	Oregon - YES
District of Columbia - YES	Texas - YES
Idaho - YES	Utah - YES
Missouri - YES	

## IV. Adjournment

Keith Richardson, D.C., moved to adjourn. The motion passed by voice vote. The meeting adjourned at 3:09 p.m.